I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 311 022 265 US, in an envelope addressed to: MS Patent Application, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown belging

Signature:

Dated: February 4, 2004

4 MINON A CONTRACT

Docket No.: TOW-064

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Seiji Sugiura et al.

Application No.: NEW APPLICATION

Art Unit: N/A

Filed: Concurrently Herewith

Examiner: Not Yet Assigned

For: FUEL CELL

FIRST PRELIMINARY AMENDMENT

MS Patent Application Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.